IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 1ST JANUARY 2007 / 11TH POUSHA 1928

WP(C).No. 34454 of 2006(B)

PETITIONER:
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1. J.SANTHOSH, M/S.PANAYIL ONLINE & MEDICALS, KARUNAGAPPALLY REPRESENTED BY ITS PROPRIETOR, J.SANTHOSH, PANAYIL HOUSE, NAMPERUVIKALA, ALLUMKADAVU P.O., KARUNAGAPPALLY, KOLLAM.

2. PAUL THOMAS, M/S.SCORPION AGENCIES, IRAKKATHIL HOUSE, VIDAVATHOOR P.O., KALATHIPPADI, KOTTAYAM.

3. K.B.SURESH KUMAR, M/S.KBS AGENCIES, 57458, KEDARAM SHOPPING COMPLEX, KESAVADASAPURAM, TRIVANDRUM.

4. PAUL MATHEW, GRADE ONLINE, CORPORATION SHOPPING COMPLEX, VATTIYOORKAVU, TRIVANDRUM.

BY ADV. SRI.P.SANJAY
SRI.A.PARVATHI MENON

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY SECRETARY (TAXES), DEPARTMENT OF REVENUE, SECRETARIAT, THIRUVANANTHAPURAM.

2. THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. ASSISTANT COMMISSIONER (ASSESSMENT), COMMERCIAL TAXES, SPECIAL CIRCLE, KOLLAM.

4. ASSISTANT COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE, KVAT, THIRUVANANTHAPURAM.

BY GOVT.PLEADER SRI.SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 34454 OF 2006

Dated this the 1st day of January, 2007

J U D G M E N T

Petitioner challenges Exhibit P6 P6(a), P6(b), and P6(c) which are only notices issued by the concerned assessing officer proposing to assess sales tax due for the various years in question. In similar circumstances, this court by Exhibit P5 judgment directed the petitioner to file his objections. It was observed therein that prima facie the entire proceedings appears to be futile exercise unless Government brings some legislation to support the levy. However being notices this court did not interfere with the matter, rather enabled the petitioners to file their objections and the Assessing Officer was directed to consider the same and pass speaking orders there of. Only thereafter proceedings if any for assessment shall be taken.

2. In view of the above judgment in similar cases rendered, I direct that if the petitioners files objections within a period of three weeks, the same shall be considered and a speaking order shall be passed and communicated to the petitioners before further proceedings of assessing the sales tax.

Writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp